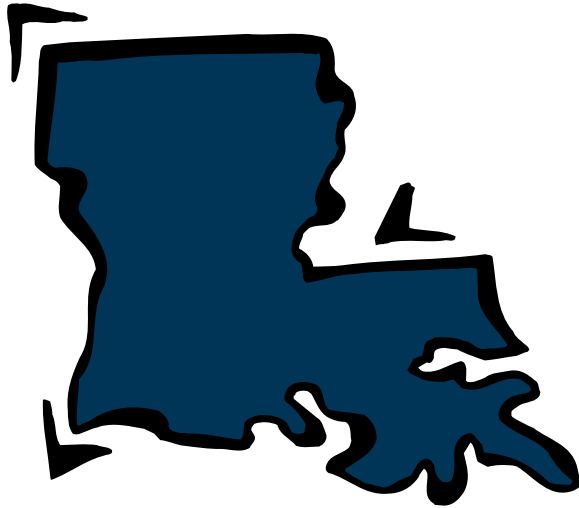


# 2001 Louisiana

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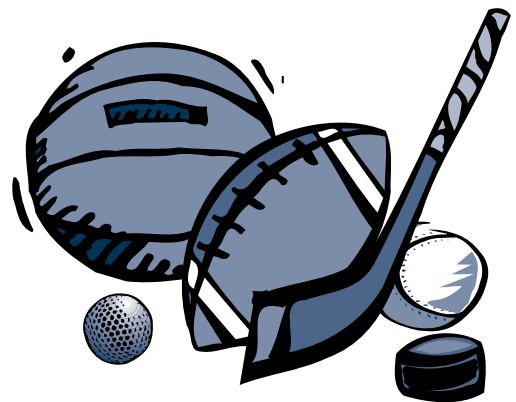
## Team Composite Income Tax Return

Nonresident Professional Athlete Team Composite Form



Access information  
about the Department  
of Revenue on the  
World Wide Web at  
*[www.rev.state.la.us](http://www.rev.state.la.us)*

- Professional Golfers Association
  - National Football League
- National Basketball Association
  - National Hockey League
  - Pacific Coast League



**GENERAL INFORMATION FOR FILING YOUR  
2001 LOUISIANA NONRESIDENT PROFESSIONAL ATHLETE  
TEAM COMPOSITE INCOME TAX RETURN**

**WHO MAY FILE THIS RETURN (FORM IT540B-NRA/  
COMPOSITE)**

1. This form is restricted to use by professional athletic teams to report the Louisiana income tax liability for team "members" that have earned compensation in Louisiana.
2. "Members" of a professional athletic team shall include all employees who are active players, players on the disabled list, and any other persons required to travel and who do travel with and perform services on behalf of a professional athletic team on a regular basis. This includes, but is not limited to, coaches, managers, and trainers.
3. Resident professional athletes MAY NOT be included in this return.
4. Nonresidents who are included in a properly filed and accurate team composite return, and who have no Louisiana income other than compensation for services rendered as a member of a professional athletic team, will be deemed to have filed a Louisiana individual income tax return. Except that any underpayment by the team with the team composite return shall be the personal responsibility of the members of the professional athletic team included in the composite return.
5. Nonresidents who are members of a professional athletic team who have any other Louisiana source income may be included in the composite return, however, inclusion in the composite return does not relieve these team members of the responsibility of filing any other required Louisiana tax return. If the other Louisiana source income is properly reportable on a Louisiana income tax return, that return must include the income from compensation as a member of a professional athletic team. Any amount paid with the team composite return on a nonresident professional athlete's behalf may be used as a credit against that team member's Louisiana individual income tax liability for the same tax period.

**INCOME TO BE REPORTED ON THIS FORM**

The Louisiana income of a nonresident individual who is a member of a professional athletic team should report their Louisiana portion of total compensation for services rendered as a member of a professional athletic team during the taxable year. In order to determine the correct amount of income, a ratio of "duty days" is computed. The ratio is determined by a fraction, the numerator consisting of the number of duty days spent within the state rendering services for the team in any manner during the taxable year, and the denominator consisting of the total number of duty days spent both within and without the state during the taxable year.

Alternative filing methods:

Two options are provided to compile and compute the tax on a composite return.

Option "A" allows each member's tax to be determined using a computational worksheet and entering the tax due along with certain filing information on "Option A — Schedule A-1."

Option "B" allows an aggregate computation of income less a deduction of 30 percent of the Louisiana income attributable to all nonresident members included in the composite return. The

tax is computed using the maximum individual rate after the 30 percent deduction.

**FORMS**

Forms and instructions may be obtained from any office of the Department of Revenue and on the Department's website at [www.rev.state.la.us](http://www.rev.state.la.us). The office locations are listed on the back cover of this booklet.

**AMENDED RETURNS**

If you file your income tax return and later become aware of any changes you must make to income, deductions, or credits, you must file an amended Louisiana return. A corrected return, Form IT540B-NRA/COMPOSITE should be submitted along with an explanation of the change(s) and a copy of the federal amended return if one was filed. The form should be clearly marked with an "X" in the "Amended Return" box. Do not make any adjustments for the refunds received or for payments made with the original return. This information is already on file.

**FEDERAL TAX ADJUSTMENTS**

Louisiana Revised Statute 47:103C requires taxpayers whose federal returns are adjusted to furnish a statement disclosing the nature and amounts of such adjustments within 60 days after the adjustments have been made and accepted.

**WHEN TO FILE AND PAY TAX**

1. A calendar year return is due on or before May 15, 2002.
2. Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year.

**EXTENSION OF TIME FOR FILING A RETURN**

Louisiana recognizes the extension granted by the Internal Revenue Service. Attach a copy of your automatic or approved federal extension to your Louisiana income tax return.

Important: An extension only extends the time to file the return, not the time to pay any tax that may be due.

Use Form R-6465 for requesting an extension beyond the date required for filing your federal return. The form is available on the Department's website.

**INTEREST AND PENALTY**

**INTEREST** - Interest is due on all items of tax not paid on time. Interest is computed at the rate of 15 percent per annum from the date due until the date paid.

**DELINQUENT PENALTY** - For failure to file a return on time, a penalty of 5 percent of the tax accrues if the delay in filing is not more than 30 days, with an additional 5 percent for each additional 30 days or fraction thereof during which the failure to file continues, not to exceed a total of 25 percent.

**LATE PAYMENT PENALTY** - For failure to pay the tax in full by the date the return is required by law to be filed, determined without regard to any extension of time for filing the return, a penalty of 0.5 percent of the tax not paid accrues for each 30 days during which the failure to pay continues, not to exceed a total of 25 percent.

**KEEP YOUR RECORDS**

Taxpayers should keep copies of federal and state returns and W-2 statements for four years. Do not submit a copy of your federal return, unless requested by the Department.

**LOUISIANA NONRESIDENT PROFESSIONAL ATHLETE  
TEAM COMPOSITE INCOME TAX RETURN  
ONLY ONE FILING OPTION MAY BE CHOSEN**

☐ Amended

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Team name

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Team mailing address

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City	State	ZIP	Telephone
Louisiana Revenue Account Number		Federal Employer ID Number (FEIN)	

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**Please mark the box of the option chosen:**

- ☐ **Option "A"** allows each member's tax to be determined using a worksheet. Please read the accompanying instructions.  
**Complete Option "A" forms only.**

A1 Total Tax from Column "L" of Option A—Schedule A-1 \_\_\_\_\_ .00

A2 Total Payments from Column "M" of OPTION A Schedule A-1 \_\_\_\_\_ .00

A3 Balance Due (Overpayment) \_\_\_\_\_ .00

If line A3 is less than zero this amount will be refunded to the team

- ☐ **Option "B"** The Louisiana income tax is computed by summing the entries to Column G of Option B-Schedule B-1 (the Louisiana income attributable to all nonresident professional athletes included in the composite return). A deduction equal to 30 percent of the Louisiana income is then taken. This deduction is allowed in place of the combined standard deduction and personal exemption, excess itemized deductions, and federal tax deduction for the same period. Please read the accompanying instructions.  
**Complete Option "B" forms only.**

B1 Total Income from Column "G" of Option B -Schedule B1 \_\_\_\_\_ .00

B2 Deduction Amount – Multiply Line B1 by .30 (30%). \_\_\_\_\_ .00

B3 LA taxable income attributable to nonresident team  
members – Subtract Line B2 from B1. \_\_\_\_\_ .00

B4 Tax Rate \_\_\_\_\_ .06

B5 Tax Amount – Multiply Line B3 by Line B4 \_\_\_\_\_ .00

B6 Taxes prepaid – Sum of Column "H" Option B -Schedule B1 \_\_\_\_\_ .00

B7 Balance Due – (Overpayment) \_\_\_\_\_ .00

If Line B7 is less than zero this amount will be refunded to the team

C1 Interest – See instructions page 4. \_\_\_\_\_ .00

C2 Penalty – See instructions page 4. \_\_\_\_\_ .00

C3 Amount Due (Overpayment) \_\_\_\_\_ .00

Please make check payable to the Louisiana Department of Revenue.

Remit to P.O. BOX 4998 Baton Rouge, LA 70821-4998

Under penalties of perjury, I declare that I have examined this return including all accompanying documents, and to the best of my knowledge, and belief, it is true, correct, and complete. Declaration of paid preparer is based on all available information.

**Please sign  
here.**

Your signature	Date	Signature of paid preparer other than taxpayer
		Social Security Number, PTIN, or FEIN of paid preparer

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INSTRUCTIONS FOR PREPARING FORM NRA-COMP  
Team Composite Report for Nonresident Professional Athletes

**TEAM NAME, ADDRESS, AND TELEPHONE NUMBER**

In the spaces provided, please print the appropriate information.

**Louisiana Revenue Account Number** – Print the team's Revenue account number in the appropriate block. If the team has not registered with the Department of Revenue, please print "Applied for." A number will be assigned and the team will be notified of its account number.

**Federal Employer ID number (EIN)** – Print the team's Federal Employer ID number in the space provided.

**Filing Options** – Form NRA-COMP provides two filing options in order to compile and compute the tax due for team members.

**Option "A"** – allows each member's tax to be determined using a worksheet that is equivalent to Form IT540-NRA (personal income tax form for nonresident athletes). By using this method, each member's Louisiana income tax liability is computed in the same manner as other nonresident filers. If Option "A" is chosen, Schedule "OPTION A - Schedule A-1" must be completed and attached to the return. Do not transmit the IT540-NRA worksheets.

Line A1 – Sum the total(s) of Column "L" of Schedule "OPTION A - Schedule A-1" and print the result here. This amount is the total Louisiana income tax liability.

Line A2 – Sum the totals of Column "M" of Schedule "OPTION A - Schedule A-1" and print the result here. This amount is the total payments made to Louisiana for the tax year being reported.

Line A3 – Subtract Line A2 from A1. If the amount is a positive number, this is the balance due Louisiana. If the amount is a negative number, an overpayment exists and this is the amount Louisiana owes the team and it will be refunded.

Skip to the instructions for Line C1.

**Option "B"** – The Louisiana income tax is computed by summing the entries to Column F of schedule "OPTION B - SCHEDULE B1." This figure represents that portion of total team compensation, which is attributable to Louisiana (Louisiana income). In lieu of the deductions for federal income taxes paid for the same period, the combined standard deduction and personal exemption, and excess itemized deductions an alternative deduction of 30 percent is allowed by LAC 61:I.1304. The tax is computed using the maximum individual rate (6%) applied to Louisiana income after the 30 percent deduction.

Line B1 – Sum the total(s) of Column "F" of Schedule "OPTION B - Schedule B-1" and print the result here. This amount is the total team member compensation (Louisiana income) that is attributable to Louisiana.

Line B2 – Deduction Amount. Multiply Line B1 by .30 (30%) and print the result here.

Line B3 – Louisiana taxable income. Subtract Line B2 from Line B1 and print the result here.

Line B4 – Tax Rate. Per regulation LAC 61:I.1304, Louisiana income tax shall be computed at the maximum rate of 6%.

Line B5 – Tax amount. Multiply Line B3 by Line B4 (.06) and print the result here.

Line B6 – Taxes prepaid. Sum the total(s) of Column "G" of Schedule "OPTION B - Schedule B-1" and print the result here.

This amount is the total prepaid Louisiana income tax prepaid by team members.

Line B7 - Subtract Line B6 from B5. If the amount is a positive number, this is the balance due Louisiana. If the amount is a negative number, an overpayment exists and this is the amount Louisiana owes the team and it will be refunded.

Line C1 – If your return is delinquent, interest may be owed. See the "General Information" section (inside front cover) in this booklet. To calculate interest, use the worksheet below and enter the interest amount due on Line C1.

**INTEREST CALCULATION**

1. Number of days late from May 15th or fiscal year due date	
2. Interest Rate per day	.00041
3. Interest factor (Multiply Line 2 by Line 1.)	
4. Balance due Louisiana (Amount on Line A3 or Line B7 if positive number)	
5. Interest Due - Multiply Line 4 by Line 3. Round to nearest dollar and print result on Line C1.	

Line C2 – If your return is delinquent, penalties may be owed. See the "General Information" section (inside front cover) in this booklet. To calculate the delinquent penalty, use the worksheet below and enter the penalty amount due on Line C2.

**PENALTY CALCULATION**

1. Number of days late from May 15th or fiscal year due date	÷ 30
2. Divide by 30 days	
3. Number of 30-day periods (If fraction of days remain, increase to nearest whole number.)	.05
4. 30-day penalty percentage	
5. Penalty percentage (Multiply Line 4 by Line 3.) The percentage cannot exceed 25%.	
6. Balance due Louisiana (Amount on Line A3 or Line B7 if positive number.)	
7. Penalty Due – Multiply Line 6 by Line 5. Round to nearest dollar and print result on Line C2.	

Line C3 – Total Amount Due (Overpayment). Add either Line A3 or Line B7 (if either is a positive number) to Lines C1 and C2 and print the result here. Remit this amount to the Louisiana Department of Revenue P.O. Box 4998, Baton Rouge, LA, 70821.

**Filing:** The return must be signed and dated to be properly filed. If the return was prepared by a paid preparer, they also must sign in the appropriate space and print their identification number.

**Required Attachments to this return:**

The following must be attached to this return in order for it to be considered timely filed:

- 1) The completed Option A – Schedule 1 or Option B – Schedule 2.
- 2) The completed Schedule NRA – Duty Day Detail.

Louisiana Composite Return for Nonresident Professional Team Members  
OPTION A - SCHEDULE A-1

Page \_\_\_\_ of \_\_\_\_

Team name		Louisiana Revenue Account Number										
A Name and address of nonresident team member	B Social Security Number	C Total duty days	D LA duty days	E LA % D ÷ C	F Total compen- sation	G 1.) Filing status (S, MFJ, MFS, H, QW) 2.) Total exemptions	H Federal adjusted gross income from Line 7 of Louisiana IT-540B-NRA	I Louisiana duty day income  Should = E x F Enter on Line 8 of worksheet.	J Additional Louisiana compensation from Line 9 of IT-540B-NRA	K Credits Line 15 of IT-540B-NRA worksheet	L Tax from Line 16 of IT-540B-NRA worksheet	M Louisiana tax paid Line 17C of IT-540B-NRA worksheet
1						1						
						2						
2						1						
						2						
3						1						
						2						
4						1						
						2						
5						1						
						2						
6						1						
						2						
7						1						
						2						
8						1						
						2						
9						1						
						2						
10						1						
						2						
TOTALS												

**INCOME TAX COMPUTATION WORKSHEET  
FOR USE IN PREPARING OPTION A – SCHEDULE A-1  
TEAM COMPOSITE RETURN FOR NONRESIDENT ATHLETES**

Filing Status: Print the corresponding code in the appropriate row of Column G in the upper box of Option A – Schedule A-1.

Print "S" in box if single.

Print "MFJ" in box if married filing jointly.

Print "MFS" in box if married filing separately.

Print "H" in box if head of household.

Print "QW" in box if qualifying widow(er).

Filing Status

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EXEMPTIONS: A person must claim an exemption for him or herself even if someone else claimed you on their federal tax return.

☒ Team member    ☐ 65 or older    ☐ Blind    ☐ Spouse

Total boxes checked A) \_\_\_\_\_

Number of dependents (from Line 6C of federal return) B) \_\_\_\_\_

Total Exemptions (Add Lines A and B above.) C) \_\_\_\_\_

Print Line C in the appropriate row of Column G in the lower box of OPTION A - SCHEDULE A-1.

**If you are not required to file a federal return, go to Line 16.**

- 7 FEDERAL ADJUSTED GROSS INCOME - Print the amount from your federal Form 1040, Line 33, OR federal Form 1040A Line 19, OR federal Form 1040EZ, Line 4, OR federal Telefile worksheet, Line "I". If your federal adjusted gross income is less than zero, print "0". \_\_\_\_\_ .00
- 8 LOUISIANA DUTY DAY INCOME - Multiply the amount in Column E times the amount in Column I. \_\_\_\_\_ .00
- 9 ADJUSTMENTS TO LOUISIANA INCOME - Print any adjustments to income from your federal return that apply to Louisiana income. See instructions. \_\_\_\_\_ .00
- 10 TOTAL LOUISIANA INCOME - Add Lines 8 and 9. Enter result here. If less than zero, print "0". \_\_\_\_\_ .00
- 11 RATIO OF LOUISIANA INCOME TO FEDERAL ADJUSTED GROSS INCOME - Divide Line 10 by Line 7. Carry out two decimal places in the percentage. DO NOT ROUND UP. The percentage cannot exceed 100%. \_\_\_\_\_ .00

**If you did not itemize your deductions on your federal return, leave Lines 12A, 12B, 12C, and 12D blank and go to Line 12E.**

- 12A FEDERAL ITEMIZED DEDUCTIONS - Leave blank if you did not itemize or if Line 28 from your federal Schedule A is blank. If you did itemize, print the amount of your federal itemized deductions from federal Form 1040, Schedule A, Line 28. \_\_\_\_\_ .00
- 12B FEDERAL STANDARD DEDUCTION - Leave blank if you did not itemize. If you did itemize and your filing status is: S, print \$4,550; MFJ or QW, print \$7,600; MFS, print \$3,800; M, print \$6,650. \_\_\_\_\_ .00
- 12C EXCESS FEDERAL ITEMIZED DEDUCTIONS - Leave blank if you did not itemize. Subtract Line 12B from Line 12A and print the balance here. If zero or less, print "0". \_\_\_\_\_ .00
- 12D 50% EXCESS FEDERAL ITEMIZED DEDUCTION - Leave blank if you did not itemize. Multiply Line 12C by .50. Round up to the nearest dollar. \_\_\_\_\_ .00
- 12E LESS MODIFIED FEDERAL INCOME TAX - See instructions and worksheet on page 8. \_\_\_\_\_ .00
- 12F TOTAL DEDUCTIONS - Add Lines 12D and 12E. \_\_\_\_\_ .00
- 12G ALLOWABLE DEDUCTIONS - Multiply Line 12F by the ratio on Line 11. \_\_\_\_\_ .00
- 13 LOUISIANA NET INCOME - Subtract Line 12G from Line 10. If less than zero, print "0". \_\_\_\_\_ .00
- 14 YOUR LOUISIANA INCOME TAX - Print the amount from the tax computation worksheet, page 8. \_\_\_\_\_ .00
- 15 LESS CREDITS - Attach schedule and explanation. \_\_\_\_\_ .00
- 16 ADJUSTED LOUISIANA INCOME TAX - Subtract Line 15 from Line 14. If not required to file a federal return, or if less than zero, print "0". \_\_\_\_\_ .00
- 17A TOTAL LOUISIANA INCOME TAX WITHHELD IN 2001 - Attach Form(s) W-2 and 1099, etc. \_\_\_\_\_ .00
- 17B PAYMENTS ON 2001 DECLARATIONS, CREDITS CARRIED FORWARD FROM 2000, AND PAYMENTS WITH EXTENSIONS. \_\_\_\_\_ .00
- 17C TOTAL PAYMENTS - Add Lines 17A and 17B. \_\_\_\_\_ .00

## INSTRUCTIONS FOR PREPARING OPTION A - SCHEDULE A-1

### About this Schedule

Use this Schedule only when choosing Option "A".

**Option "A"** allows each member's tax to be determined using a worksheet that is equivalent to Form IT540-NRA (personal income tax form for nonresident athletes). By using this method, each member's Louisiana income tax liability is computed in the same manner as other nonresident filers. Do not transmit the IT540-NRA worksheets.

One row represents a single team member, and up to ten members can be reported on this form. Please make adequate blank copies to ensure the reporting of all members of the team. All columns of Option A - Schedule A-1 must be completed for any row.

This schedule must be attached to Form NRA-COMP.

1. Write amounts only on those lines that are applicable.
2. All numbers should be rounded to the nearest dollar.
3. To avoid any delay, use this form for 2001 only.

### TEAM NAME

In the spaces provided, please print the team name.

**Louisiana Revenue Account Number** - Print the team's Revenue account number in the appropriate block. If the team has not registered with the Department of Revenue, please print "Applied for." A number will be assigned and the team will be notified of its account number.

### Columns "A" and "B"

**NAME, ADDRESS, AND SOCIAL SECURITY NUMBER** - Print the team member's name, address, and Social Security Number in the spaces provided. Please note that Column "A" is divided into two blocks. The upper or top box is for the name, and the lower box is for the address.

### Column C - Total Duty Days

Print the Total Duty Days everywhere in column C.

This is the total of all "Duty Days" associated with the athletic season. See definition of "Duty Days" on page 15 of this return.

### Column D - Louisiana Duty Days

This is the number of "Duty Days" incurred within Louisiana during the athletic season.

See definition of "Duty Days" on page 15 of this return.

### Column E - Ratio

Divide the number in Column "D" by the number in Column "C." Carry out to two decimal places in the percentage; for example, 48.32 percent. DO NOT ROUND UP. The percentage cannot exceed 100 percent.

Please note that this percentage may not equal the percentage computed on Line 11 of the Income Tax Computation Worksheet.

### Column F - Total Compensation

Enter the amount of the team member's "Total Compensation." Total Compensation is defined on page 15 of this return.

### Column G - Filing Status and Total Exemptions

Each cell of Column G is subdivided into two sections. The upper box is to be used to record the filing status of the team member. The lower box is to be used to enter the total number of exemptions being claimed by the member.

**Filing Status** - The team member must use the same filing status for Louisiana as was reported on the team member's federal return. From the worksheet, determine the member's filing status: "S" for Single, "MFJ" for Married Filing Jointly, "MFS" for Married Filing Separately, "H" for Head of Household, and "QW" for Qualifying Widow(er). Please remember that "Head of Household" (H) status is for unmarried people who paid over half the cost of keeping up a home for a qualifying person.

In the upper box for the row within Column G enter the filing status from the worksheet.

**Exemptions** - Using the worksheet, mark an "X" in the appropriate boxes. The same number of exemptions must be recorded on the Louisiana worksheet as on the member's federal return unless the member is listed as a dependent on someone else's return or if the member is 65 or over or blind. An exemption must be taken in the "team member" box even if someone else claimed the team member on their federal tax return. This box has been marked.

Print on Line C of the worksheet and in the lower box for the row within Column G the total number of exemptions claimed.

**Column H - Federal adjusted gross income** - Line 7 of worksheet.

Print the amount of the member's federal adjusted gross income on the worksheet and in the appropriate row of Column H. This amount is taken from federal Form 1040, Line 33, or federal form 1040A, Line 19, or federal Form 1040EZ, Line 4, or federal Telefile worksheet, Line "I." If the member's federal adjusted gross income is less than zero, print "0".

### Column I - Louisiana Duty Day Income.

Multiply the ratio in Column E times the amount in Column F. This is the amount of "Total Compensation" earned in Louisiana. Print this amount in the appropriate row of Column I and on Line 8 of the worksheet.

### Column J - Adjustments to Income - Line 9 of worksheet.

If the member has any "Adjustments to Income" on their federal tax return that apply to Louisiana income, that amount should be shown on Line 9. On a separate sheet of paper, prepare a schedule (Please print the member's name and Social Security Number on the schedule.) that lists the adjustments. Examples of such adjustments: income earned for the promotion of products while in Louisiana, royalty income, etc. Print this amount in the appropriate row of Column J and on Line 9 of the worksheet.

Line 10 of the worksheet: ADD LINES 8 AND 9 - print the result on Line 10. If less than zero, print "0".

Line 11 of the worksheet: Divide Line 10 by Line 7. Carry out to two decimal places in the percentage; for example, 48.32 percent. DO NOT ROUND UP. The percentage can not exceed 100 percent.

Line 12A of the worksheet: Leave blank if you did not itemize

deductions on your federal return. If you did itemize, print the federal itemized deductions from federal Form 1040, Schedule A, Line 28.

Line 12B of the worksheet: Leave blank if you did not itemize deductions on your federal return. If you did itemize, and your filing status is "S", print \$4,550; if "MFJ" or "QW", print \$7,600; if "MFS", print \$3,800; if "H", print \$6,650.

Line 12C of the worksheet: Subtract Line 12B from 12A and print the balance. If less than zero, print "0".

Line 12D of the worksheet: Multiply Line 12C by 50 percent

(.50). Round up to the nearest dollar.

Line 12E of the worksheet: See Worksheet, page 10.

Line 12F of the worksheet: Add Lines 12D and 12E and print the total.

Line 12G of the worksheet: Multiply Line 12F by the percentage on Line 11 and print the result. This amount of deduction is the portion applicable to your Louisiana income.

Line 13 of the worksheet: Subtract Line 12G from Line 10. If less than zero print "0".

**LINE 14 – Calculate your Louisiana tax by using the Tax Computation Worksheet.  
(DO NOT USE RESIDENT TAX TABLES—USE WORKSHEET BELOW.)**

TAX CALCULATION WORKSHEET (Keep this worksheet for your records.)									
<b>A Taxable Income:</b> Print the amount from Line 13 of Income tax computation worksheet, page 6.								<b>A</b>	<b>00</b>
<b>B First Bracket:</b> If Line A is greater than \$10,000 (\$20,000 if filing status is MFJ or QW), print \$10,000 (\$20,000 if filing status is MFJ or QW). If Line A is less than \$10,000 (\$20,000 if filing status is MFJ or QW), print amount from Line A.						<b>B</b>		<b>00</b>	
<b>C 1. Combined Personal Exemption – Standard Deduction:</b> If your filing status is MFJ, H, or QW, print \$9,000; if S or MFS, print \$4,500.				<b>C1</b>		<b>00</b>			
<b>2. Credit for Dependents:</b> Print \$1,000 for taxpayers and/or spouses who are 65 or over, or blind, and for each dependent claimed on Line 6C of Income tax computation worksheet.				<b>C2</b>		<b>00</b>			
<b>3. Total:</b> Add Lines C1 and C2.				<b>C3</b>		<b>00</b>			
<b>D Ratio:</b> Enter the ratio from Income tax computation worksheet, Line 11.				<b>D</b>		<b>%</b>			
<b>E Allowable Deduction:</b> Multiply Line C3 by the ratio on Line D.						<b>E</b>		<b>00</b>	<b>TAX</b>
<b>F Taxable First Bracket:</b> Subtract Line E from Line B. Multiply balance by 2% (.02) and print the result in the TAX column.						<b>F</b>		<b>00</b>	<b>2% Rate</b>
<b>G Second Bracket:</b> Subtract Line B from Line A; and, if the balance is greater than zero, print the balance or \$40,000 (\$80,000 if filing status is MFJ or QW) whichever is less. Note: Reduce this amount by the amount that Line E exceeds Line B. Multiply balance by 4% (.04) and print the result in the TAX column.						<b>G</b>		<b>00</b>	<b>4% Rate</b>
<b>H Third Bracket:</b> Subtract \$50,000 (\$100,000 if filing status is MFJ or QW) from Line A and print balance. If less than zero, print "0". Multiply the balance by 6% (.06) and print the result in the TAX column.						<b>H</b>		<b>00</b>	<b>6% Rate</b>
<b>I Total Tax:</b> Add the tax on Lines F, G, and H. Print here and on Line 14 of Income tax computation worksheet.								<b>I</b>	<b>00</b>

**Column K and Line 15 of the worksheet**

In the appropriate row of Column K (and line 15 of the worksheet), print the amount of any applicable tax credit. On a separate sheet of paper, prepare a schedule (Please print the member's name and Social Security Number on the schedule.) that lists the credits.

**LINE 15** - You may reduce your tax liability by the following credits. Attach a schedule and an explanation.

**1. CREDIT FOR CERTAIN DISABILITIES** – A credit of \$100 against the tax is permitted for a taxpayer, spouse, or dependent who is blind, deaf, mentally incapacitated, or has lost the use of a limb. **Only one credit is allowed per person.** The disability must exist at the end of the taxable year, or if death occurred during the taxable year, at the date of death. If you are claiming this credit for the first time, **a physician's statement certifying the disability is required.** If one is not submitted with the return, it will be requested later. For definitions of these disabilities, contact the Department of Revenue. Multiply the total number of eligible individuals by \$100.

**2. CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS** – Taxpayers who donate computer equipment to educational institutions, defined by Louisiana R.S. 47:37, are allowed a credit of 40 percent of the value of the property donated against their Louisiana income tax. The recipient certifies the donation or contribution of property by using the Certificate of Donation, Form R-3400. This form is available on the Department's website at [www.rev.state.la.us](http://www.rev.state.la.us). The completed

certification form must be attached to the individual income tax return. Multiply the value of the property donated to an educational institution in Louisiana by 40 percent (.40).

**3. OTHER CREDITS** – (A) Family Responsibility Program Credit – Individuals who have a contract with the Louisiana Department of Social Services to contribute to medical care in the family responsibility program are eligible for a credit of 1/3 of their contribution, limited to \$200 per year. (B) Louisiana law provides for a credit for investment in Louisiana Capital Companies. (C) Louisiana law provides for a credit for a donation to a Dedicated Research Investment Fund of at least \$200,000. (D) Business proprietors are possibly eligible for a credit for hiring the previously unemployed. (E) A credit is available for conversion of vehicles to alternative fuels. (F) Doctors affiliated with small town community hospitals may qualify for a tax credit. (G) Losses from investments in motion pictures with substantial Louisiana content may entitle the investor to tax credits if the investment in the motion picture exceeds \$2,353,000. (H) Employers who pay for training to bring employees' reading, writing, or mathematical skills to at least the 12th grade level may be entitled to a credit of \$250 per participating employee. (I) A credit is provided for gasoline and special fuels taxes paid for operating or propelling any commercial fishing boat. (J) A credit is provided for certain law enforcement officers and certain employees of the Department of Public Safety and Corrections for certain post-secondary educational expenses incurred in the pursuit of an undergraduate degree related to law enforcement. (K) A credit is available for the employment of certain first-time drug offenders. (L) An employer credit is provided for expenses



associated with the bone marrow donor program. (M) A tax credit is allowed under the Louisiana Quality Jobs Program, whereby individuals are employed in new direct jobs that offer a basic health benefit plan. Qualified establishments must enter into a contract with the Department of Economic Development. (N) Qualified law enforcement officers and certain employees of the Department of Public Safety and Corrections are eligible for a credit for the purchase of a bulletproof vest. The credit is limited to the purchase price of the bulletproof vest or \$100, whichever is less. (O) A credit is available for donations to assist Qualified Playgrounds, R.S. 47:6008. (P) A credit is available for employment-related expenses for maintaining a household for certain disabled dependents, R.S. 47:297.2.

**4. SPECIAL ALLOWABLE CREDIT** – Taxpayers are allowed a credit of 10 percent of credits taken on Lines 43, 44, and 45 on federal Form 1040 plus 10 percent of any investment tax credit or jobs credit computed on federal Form 3800. If federal Form 1040A is used, the allowed credit is 10 percent of credits on Lines 27 and 28 of the federal return. If the credit was not utilized on the federal return because of the alternative minimum tax, you must reduce this amount by the portion of the credit that was not utilized. Multiply this total federal credit by 10 percent (.10) and print the result or \$25, whichever is less. Anyone qualifying for any of these credits should contact the Department of Revenue for further instructions.

**Column L** and Line 16 of the worksheet.

Using the worksheet, subtract Line 15 from Line 14. If less than zero, print "0." Enter the result in the appropriate row of Column J and Line 16 of the worksheet.

Line 17A of the worksheet: Print the amount of Louisiana income tax withheld in 2001. A copy of the form proving the withholding tax (e.g. Form(s) W-2) must be attached to the return for credit to be allowed.

Line 17B of the worksheet: Print the total payments made via estimated taxes including credits carried forward to this year and payments remitted with extensions.

**Column M** and Line 17C of the worksheet: Total Payments.

Add Lines 17A and 17B from the worksheet and enter the result in the appropriate row of Column J and Line 17C of the worksheet.

Total Line for Columns L and M.

Add each Column (L and M) and print the sum on the respective "Total Line."

If more than one schedule has been used, add the respective totals and print the sum of all Column "L's" on Line A1 of the 2001 Form NRA-Comp and print the sum of all Column "L's" on Line A2 of the 2001 Form NRA-Comp.

**Nonresident Worksheet and Instructions to Compute  
Modified Federal Income Tax Deduction for  
Line 12E of Form IT-540B**

Last year, many taxpayers received an "Advance Payment" from the Internal Revenue Service as a result of Congress passing, and the President signing into law, the Economic Growth and Tax Relief Reconciliation Act of 2001. This law directed the U.S. Treasury to issue to eligible taxpayers an up-front payment of a **tax credit** that would normally have been taken when filing a federal return in 2002. Because this is a **reduction of federal income tax** and Louisiana law allows a deduction for federal income tax, **the federal tax deduction for Louisiana would normally be reduced**. If this deduction goes down, then the amount of Louisiana income subject to state tax increases, causing your Louisiana income tax to rise.

To avoid any state tax burden caused by the passage of Federal Income Tax Relief, Governor Foster and the members of the Louisiana Legislature requested the Department to seek permission from the Louisiana Board of Tax Appeals to eliminate the Louisiana tax effect of any advance federal payments you may have received during the 2001 tax year. To determine your deduction for Line 12E of the Louisiana Nonresident Income Tax Return (Income Tax Computation Worksheet), please complete the schedule below:

**IMPORTANT: For many Louisiana taxpayers, Line 2 on the schedule below will be zero because the taxpayer received the correct amount of advance payment (your tax credit) from the IRS last year.** Without the tax relief granted by the state, the federal income tax deduction on Line 12E of the Louisiana Nonresident Income Tax Return (Income Tax Computation Worksheet) **would be decreased** by the amount of any federal advance payment received causing you to pay more Louisiana income tax.

**IMPORTANT: If you filed Federal Form 1040EZ, print the amount from Line 11 of Form 1040EZ on Line 12E of Louisiana Income Tax Computation Worksheet. If you used Federal Telefile to file your federal tax return, enter the amount from the right hand column on Line K of the Federal Telefile Worksheet on Line 12E of the Louisiana Income Tax Computation Worksheet.**

- 1) Enter the amount of your federal tax liability. This amount is taken from Federal Form 1040A, Line 34, OR Federal Form 1040, Line 52, less the amount from Federal Form 4972 included on Line 40.

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Optional deduction - The Federal Tax Deduction computed above may be increased by the amount of foreign tax credit claimed on Federal Form 1040, Line 43. If this additional deduction is elected, no special allowable credit may be claimed on Line 15 of "Income Tax Computation Worksheet."

- 2) Enter the amount of the RATE REDUCTION CREDIT computed on your federal return. This amount is taken from Federal Form 1040A, Line 30, OR Federal Form 1040, Line 47.

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Add Lines 1 and 2 and print result on Line 12E of the Louisiana Nonresident Income Tax Return (Income Tax Computation Worksheet).

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**IMPORTANT: If you filed Federal Form 1040EZ, print the amount from Line 11 of Form 1040EZ on Line 12E of Louisiana "Income Tax Computation Worksheet." If you used Federal Telefile to file your federal tax return, enter the amount from the right hand column on Line K of the Federal Telefile Worksheet on Line 12E of Louisiana Form IT-540B.**

Louisiana Composite Return for Nonresident Professional Team Members  
OPTION B - SCHEDULE B-1

Page \_\_\_\_ of \_\_\_\_

Team name		Louisiana Revenue Account Number						
A Name and address of nonresident team member		B Social Security Number	C Total duty days	D LA duty days	E LA % D + C	F Total compen- sation	G Louisiana duty day income	H Louisiana tax paid
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
TOTALS								

## INSTRUCTIONS FOR PREPARING OPTION B - SCHEDULE B-1

### About this Schedule

Use this Schedule only when choosing Option "B" and it must be attached to Form NRA-COMP.

Option B - Schedule B-1 is used by a professional athletic team to report the tax due of nonresident team members who incurred "duty days" within Louisiana as a result of services rendered for a professional athletic team.

By choosing "Option B" the team has decided to report the tax due using an alternate method in which the Louisiana income attributable to all nonresident professional athletes included in the composite return is subject to a deduction equal to 30 percent of the Louisiana income attributable to all nonresident professional athletes included in the composite return. This deduction is allowed in place of the combined standard deduction and personal exemption, excess itemized deductions, and federal tax deduction for the same period.

All columns of Option B - Schedule B-1 must be completed for any row.

One row represents a single team member.

1. Write amounts only on those lines that are applicable.
2. All numbers should be rounded to the nearest dollar.
3. To avoid any delay, use this form for 2001 only.

### Team name

In the spaces provided, please print the team name.

**Louisiana Revenue Account Number** - Print the team's Revenue account number in the appropriate block. If the team has not registered with the Department of Revenue, please print "Applied for." A number will be assigned and the team will be notified of its account number.

### Columns A and B

**NAME, ADDRESS, AND SOCIAL SECURITY NUMBER** - Print the team member's name, address, and Social Security Number in the spaces provided. Please note that Column "A" is divided into two blocks. The upper or top box is for the name, and the lower box is for the address.

### Column C - Total Duty Days

Print the Total Duty Days everywhere in Column C.

This is the total of all "Duty Days" associated with the athletic season. See definition of "Duty Days" on page 15 of this return.

### Column D - Louisiana Duty Days

This is the number of "Duty Days" incurred within Louisiana during the athletic season.

See definition of "Duty Days" on page 15 of this return.

### Column E - Ratio

Divide the number in Column "D" by the number in Column "C." Carry out to two decimal places in the percentage; for example, 48.32 percent. DO NOT ROUND UP. The percentage cannot exceed 100 percent.

Please note that this percentage may not equal the percentage computed on Line 11 of the Income Tax Computation Worksheet.

### Column F - Total Compensation

Enter the amount of the team member's "Total Compensation." Total Compensation is defined on page 15 of this return.

### Column G - Louisiana Duty Day Income

Multiply the ratio in Column E times the amount in Column F. This is the amount of "Total Compensation" earned in Louisiana.

### Column H - Louisiana Tax Paid

Enter the amount of any Louisiana income tax withheld in 2001. A copy of the form proving the withholding tax (e.g. Form(s) W-2) must be attached to the return for credit to be allowed. This amount should include any payment of estimated taxes, any credit carried forward to 2001, and payments remitted with extensions.

Total Line for Columns G and H.

Add each Column (G and H) and print the sum on the respective "Total Line."

If more than one schedule has been used, add the respective totals and print the sum of all Column "G's" to line B1 of the 2001 Form NRA-Comp and print the sum of all Column "H's" to Line B6 of the 2001 Form NRA-Comp.

Louisiana Composite Return for Nonresident Professional Team Members  
Duty Day Detail

Team name		Louisiana Revenue Account Number					
		Sports Facility	Sports Facility	Sports Facility	Sports Facility	Sports Facility	Sports Facility
	Team member name						
	Team member Social Security Number	Louisiana Duty Days	Louisiana Duty Days	Louisiana Duty Days	Louisiana Duty Days	Louisiana Duty Days	Louisiana Duty Days
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
TOTALS							

## Instructions for Duty Day Detail Louisiana Composite Team Filing

One row represents a single team member.

1. Write amounts only on those lines that are applicable.
2. All numbers should be rounded to the nearest dollar.
3. To avoid any delay, use this form for 2001 only.

### Team Name

In the space provided, please print the team name.

### Louisiana Revenue Account Number

Print the team's Revenue account number in the appropriate block. If the team has not registered with the Department of Revenue, please print "Applied for." A number will be assigned and the team will be notified of its account number.

### Team Member Name, Team Member SSN

NAME AND SOCIAL SECURITY NUMBER – Print the team member's Name and Social Security Number in the spaces provided. Please note that the first Column is divided into two blocks. The upper or top box is for the name, and the lower box is for the Social Security Number.

### Sport Facility and Louisiana Duty Days

SPORT FACILITY AND LOUISIANA DUTY DAYS - Print the name of the Sport Facility at which the income was earned and the number of "Duty Days" incurred at that facility in the spaces provided. Please note that the columns are divided into upper and lower sections. The upper section is for the name of the sports facility and the lower 10 sections are for the Louisiana "Duty Days" for each Team Member.

Total Line for Columns

Add each column and print the sum on the respective "Total Line."

## DEFINITIONS

The following definitions are used for all sections of this form:

**Professional sports franchise**-means a member team of a professional sports association or league.

**Professional sports association or league**-means any of the following:

- a. Professional Golfers Association of America;
- b. National Football League;
- c. National Basketball Association;
- d. National Hockey League;
- e. East Coast Hockey League;
- f. Pacific Coast League.

### Duty Days

Duty days means all days during the taxable year from the beginning of the professional season with the team through all postseason games in which the team competes or is scheduled to compete. Enter the result in the appropriate row of Column J and Line 16 of the worksheet.

1. Duty days for any person who joins a team during the season shall begin on the day that person joins the team, and for a person who leaves a team shall end on the day that person leaves the team. If a person switches teams during a taxable year, a separate duty day calculation shall be made for the period that person was with each team.

2. Days for which a member of a professional athletic team is not compensated and is not rendering services for the team in any manner, including days when the member of a professional athletic team has been suspended without pay and prohibited from performing any services for the team, shall not be treated as duty days.

3. Days for which a member of a professional athletic team is on the disabled list shall be presumed not to be duty days spent in the state. They shall, however, be included in total duty days spent within and without the state.

Travel days that do not involve either a game, practice, team meeting, promotional caravan or other similar team event are not considered duty days spent in the state, but shall be considered duty days spent within and without the state.

### Member

Member of a professional athletic team includes those employees who are active players, players on the disabled list, and any other persons required to travel and who do travel with and perform services on behalf of a professional athletic team on a regular basis. This includes, but is not limited to, coaches, managers, and trainers.

### Total Compensation

Total compensation includes salaries, wages, bonuses, and any other type of compensation paid during the taxable year to a member of a professional athletic team for services performed in that year.

1. Total compensation shall not include strike benefits, severance pay, termination pay, contract or option-year buyout payments, expansion or relocation payments, or any other payments not related to services rendered to the team.

2. For purposes of this rule, "bonuses" subject to the allocation procedures described in this subsection, are:

- a. Bonuses earned as a result of play during the season, including performance bonuses, bonuses paid for championship, playoff or bowl games played by a team, or for selection to all-star league or other honorary positions; and
- b. bonuses paid for signing a contract, unless all of the following conditions are met:
  - i. the payment of the signing bonus is not conditional upon the signee playing any games for the team, or performing any subsequent services for the team, or even making the team;
  - ii. the signing bonus is payable separately from the salary and any other compensation; and
  - iii. the signing bonus is nonrefundable.

Total compensation for services rendered as a member of a professional athletic team means the total compensation received during the taxable year for services rendered:

A from the beginning of the official preseason training period through the last game in which the team competes or is scheduled to compete during that taxable year; and

B during the taxable year on a date that does not fall within the period in clause i. above, for example, participation in instructional leagues, the Pro Bowl, or promotional caravans.

STATE OF LOUISIANA  
**DEPARTMENT OF REVENUE**  
617 NORTH THIRD STREET  
BATON ROUGE LA 70802-5428

*Tax assistance is available at the following offices of the Department of Revenue.*

**Alexandria Regional Office**  
900 Murray Street, Room B-100  
318-487-5333

**Baton Rouge–Main Office**  
617 North Third Street  
225-219-0102 (Assistance)  
225-219-2114 (TDD)

**Baton Rouge–Regional Office**  
8549 United Plaza Boulevard, Suite 200  
225-922-2300

**Lafayette Regional Office**  
825 Kaliste Saloom Road  
Brandywine III, Ste. 150  
337-262-5455

**Lake Charles Regional Office**  
One Lakeshore Drive, Ste. 1550  
337-491-2504

**Monroe Regional Office**  
122 St. John Street  
Room 105  
318-362-3151

**New Orleans Regional Office**  
1555 Poydras Street, Ste. 900  
504-568-5233

**Shreveport Regional Office**  
1525 Fairfield Avenue  
318-676-7505

**Thibodaux Regional Office**  
1418 Tiger Drive  
985-447-0976